



FOCE INDIA LIMITED

(Authorized Distributors for India of FOCE Watches)
(Formerly known as Heighten Trading Company Private Limited)
CIN: L33100MH2001PLC130385

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1,
Bandra Kurla Complex,
G Block BKC, Bandra East,
Mumbai, Maharashtra 400051

Date: 27-05-2026

Symbol: FOCE

Sub: Outcome of the Board Meeting under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company, at its meeting held on May 27, 2026, inter alia, has considered and approved the following

1. The Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026, along with the Auditor's Report thereon (copy enclosed);
2. Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 confirming that the Auditor's Report on the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended March 31, 2026, is with an unmodified opinion is enclosed as **Annexure – I**;
3. Approved the proposal for migration of the Company's present listing of Equity Shares from the SME Platform of the National Stock Exchange of India Limited ("NSE") to the Main Board of NSE, subject to the approval of the shareholders of the Company, NSE, and such other approvals as may be required;
4. Approved the proposal for Direct Listing on Main Board Platform of BSE Limited (BSE);
5. On the recommendation of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the re-appointment of Mr. Manoj Sitaram Agarwal (DIN: 11737228) as the Managing Director of the Company for a further term of 5 (Five) consecutive years with effect from completion of his existing term, subject to the approval of the shareholders through Postal Ballot.
6. On the recommendation of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the appointment of Mrs. Anita Manoj Agarwal (DIN: 00357097) as an Additional Director (Non-Executive & Non-Independent) of the Company with effect from 27th May, 2026, pursuant to Section 161 of the Companies Act, 2013 and other applicable provisions, subject to approval of the shareholders for her regularization as a Non-Executive & Non-Independent Director through Postal Ballot.

Registered Office: 4, Kingston, Shastri Nagar, Lokhandwala Complex, Andheri (W),
Mumbai – 400 053

Email Id: office@foceindia.com; **Phone No:** 02226349544

Website: www.foceindia.com



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7. On the recommendation of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the re-appointment of Mrs. Abhilasha Chaudhary (DIN: 07898481) as an Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (Five) consecutive years with effect from completion of her existing term, subject to the approval of the shareholders through Postal Ballot.
8. On the recommendation of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the re-appointment of Mrs. Rekha Agarwal (DIN: 09178194) as an Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (Five) consecutive years with effect from completion of her existing term, subject to the approval of the shareholders through Postal Ballot.
9. On the recommendation of the Nomination and Remuneration Committee, the Board of Directors has considered and approved the re-appointment of Mr. Lalit Kumar Tapadia (DIN: 08117881) as an Independent Director of the Company, not liable to retire by rotation, for a second term of 5 (Five) consecutive years with effect from completion of his existing term, subject to the approval of the shareholders through Postal Ballot.
10. Approved the draft Postal Ballot Notice for conducting the Shareholders meeting through postal ballot for obtaining shareholders' approval and severally authorised the Executive Directors and Mr. Ankit Pandit, Company Secretary & Compliance Officer, to issue and dispatch the Postal Ballot Notice to all the Members of the Company in accordance with the provisions of the Companies Act, 2013 read with the rules made thereunder;
11. Approved the appointment of Mr. Brajesh Gupta, Practicing Company Secretaries, as Scrutinizer for carrying out Postal Ballot Process through Remote e-voting Process in a fair and transparent manner;
12. The Board has considered and approved the Material Related Party Transactions with related parties.

The Board Meeting commenced at 03:00 P.M. and concluded at 05:15 P.M.

The aforesaid information and Financial Results shall be made available on the Company's website at <https://foceindia.com/>

Further, the details as required under SEBI Circular No. SEBI HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 with respect to appointment/Re-Appointment of directors, are given in **Annexure-II** to this letter.

This is for your information and records.

Thanking you,

For Foce India Limited

Ankit Pandit
Company Secretary & Compliance Officer

Registered Office: 4, Kingston, Shastri Nagar, Lokhandwala Complex, Andheri (W),
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Annexure-II: Additional Details as required under Regulation 30 of SEBI Listing Regulations read along with SEBI Circular No. SEBI HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026

A. Re-Appointment of Mr. Manoj Sitaram Agarwal (DIN: 11737228) as the Managing Director

| Sr. No | Particulars | Details |
|--------|--|--|
| 1 | Reason for change viz. appointment, resignation, removal, death or otherwise, etc. | Re-Appointment |
| 2 | Date of appointment | 05th July 2026 |
| 3 | Brief profile (in case of appointment) | Mr. Manoj Sitaram Agarwal hold Bachelor of Commerce degree and has 26 experience in the field of Management, Administration, Trading and Finance. He has been director of various companies since more than 2 decades and was solely responsible for frame strategies of the business and implementation therein and also engaged in interact with customers of the company. |
| 4 | Disclosure of relationships between directors (in case of appointment of a director. | Mr. Manoj Sitaram Agarwal is father of Utkarsh Agarwal –Executive Director& CFO |
| 5 | Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular LIST/COMP/14/2018-19 dated 20/06/2018 & NSE Circular dated 20/06/2018 (Ref.: NSE/CML/2018/24) | Mr. Manoj Sitaram Agarwal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority |

B. Appointment of Mrs. Anita Manoj Agarwal (DIN: 00357097) as an Additional Director (Non-Executive & Non-Independent)

| Sr. No | Particulars | Details |
|--------|--|---|
| 1 | Reason for change viz. appointment, resignation, removal, death or otherwise, etc. | Appointment |
| 2 | Date of appointment | 27th May 2026 |
| 3 | Brief profile (in case of appointment) | Mrs. Anita Manoj Agarwal hold Bachelor of Commerce degree and has vast experience in the field of Management, Administration, Trading and Finance |

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| | | |
|---|--|--|
| 4 | Disclosure of relationships between directors (in case of appointment of a director. | Mrs. Anita Manoj Agarwal is wife of Mr. Manoj Sitaram Agarwal –Managing Director |
| 5 | Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular LIST/COMP/14/2018-19 dated 20/06/2018 & NSE Circular dated 20/06/2018 (Ref.: NSE/CML/2018/24) | Mrs. Anita Manoj Agarwal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority |

C. Re-appointment of Mrs. Abhilasha Chaudhary (DIN: 07898481) as an Independent Director

| Sr. No | Particulars | Details |
|--------|--|--|
| 1 | Reason for change viz. appointment, resignation, removal, death or otherwise, etc. | Re-Appointment |
| 2 | Date of appointment | 05th July 2026 |
| 3 | Brief profile (in case of appointment) | <p>Mrs. Abhilasha Chaudhary holds a Master degree in Commerce (Finance) and is an Associate member of Institute of Company Secretaries of India (ICSI). She is proficient in the field of Company Law, SEBI (LODR) Regulations and SEBI (ICDR) Regulations etc., she has a rich experience of more than 9 years in the listed Companies in the department of Secretarial Compliance, and she also worked with Infosys Limited.</p> <p>She is Designated Partner of Wisdom professional Compliance Services LLP. With her well versed knowledge in Accountancy, Companies Act, SEBI Regulations, corporate matters, she is accomplished to understand corporate related issues and to make decisions and interpret results.</p> |
| 4 | Disclosure of relationships between directors (in case of appointment of a director. | Not any |
| 5 | Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular LIST/COMP/14/2018-19 dated 20/06/2018 & NSE Circular dated 20/06/2018 (Ref.: NSE/CML/2018/24) | Mrs. Abhilasha Chaudhary is not debarred from holding the office of director by virtue of any SEBI order or any other such authority |

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D. Re-appointment of Mrs. Rekha Agarwal (DIN: 09178194) as an Independent Director

| Sr. No | Particulars | Details |
|--------|--|---|
| 1 | Reason for change viz. appointment, resignation, removal, death or otherwise, etc. | Re-Appointment |
| 2 | Date of appointment | 05th July 2026 |
| 3 | Brief profile (in case of appointment) | Mrs. Rekha Agarwal is a Company Secretary by profession and has an immense knowledge and experience of more than 10 years in dealing with matters relating to Company Law, SEBI (LODR) Regulations, Merger and Acquisitions and Listing and Capital Market Regulations. She is a successful strategy maker and a performer who can manage risk easily with her continuous support in gaining independent judgement to bear the Board deliberations. With her well versed knowledge in Companies Act, SEBI Regulations, corporate matters, she is accomplished to understand corporate related issues and to make decisions and interpret results. |
| 4 | Disclosure of relationships between directors (in case of appointment of a director). | Not any |
| 5 | Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular LIST/COMP/14/2018-19 dated 20/06/2018 & NSE Circular dated 20/06/2018 (Ref.: NSE/CML/2018/24) | Mrs. Rekha Agarwal is not debarred from holding the office of director by virtue of any SEBI order or any other such authority |

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E. Re-appointment of Mr. Lalit Kumar Tapadia (DIN: 08117881) as an Independent Director

| Sr. No | Particulars | Details |
|--------|--|---|
| 1 | Reason for change viz. appointment, resignation, removal, death or otherwise, etc. | Re-Appointment |
| 2 | Date of appointment | 05th July 2026 |
| 3 | Brief profile (in case of appointment) | Mr. Lalit Kumar Tapadia is a Chartered Accountant and has good knowledge in area of Accounts, Investment, Management and Finance. He has a good knowledge in Management and Finance and he also possesses great decision-making skills and has the ability of formulating ideas that can help the organization to grow. |
| 4 | Disclosure of relationships between directors (in case of appointment of a director). | Not any |
| 5 | Confirmation in compliance with SEBI Letter dated June 14, 2018 read along with BSE Circular LIST/COMP/14/2018-19 dated 20/06/2018 & NSE Circular dated 20/06/2018 (Ref.: NSE/CML/2018/24) | Mr. Lalit Kumar Tapadia is not debarred from holding the office of director by virtue of any SEBI order or any other such authority |

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Annexure – I;

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1,
Bandra Kurla Complex,
G Block BKC, Bandra East,
Mumbai, Maharashtra 400051

Date: 27-05-2026

Symbol: FOCE

Sub: Declaration under Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby confirm that pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Statutory Auditors of the Company have provided an un-modified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the year ended March 31, 2026.

This is for your information and records.

Thanking you,

For Foce India Limited
For FOCE INDIA LIMITED


Director

Utkarsh Agarwal
Chief Financial Officer

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Mumbai – 400 053

Email Id: office@foceindia.com; **Phone No:** 02226349544

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SDG & CO Chartered Accountants

Independent Auditor's Report on the Standalone Financial Results of FOCE INDIA LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors

FOCE INDIA LIMITED

4 Kingston Shastri Nagar, Lokhandwala Complex,
Andheri W Mumbai -400053

Report on the Audit of the standalone Financial Results

Opinion

We have audited the accompanying standalone Financial Results ("the Statement") of FOCE INDIA LIMITED ("the Company"), for the half year and year ended on 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and the year ended on 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of annual financial statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of these standalone Financial Results that give a true and fair view of the net profit/(loss) and other financial information of the Company in accordance with the recognition and measurement



SDG & CO Chartered Accountants

principles laid down in Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors of Company are also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors of Company either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Results or, if



SDG & CO Chartered Accountants

such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone Financial Results, including the disclosures, and whether the standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For SDG & Co.
Chartered Accountants
Firm Registration No.: 137864W

Varish Sunil Shah
Partner

Membership Number: 611014

Place: Mumbai

Date: 27-05-2026

UDIN: 26611014FPJAP21954



Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

PART I : STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. In Lakhs)

| Particulars | Half year ended 31.03.2026 | Half year ended 30.09.2025 | Half year ended 31.03.2024 | Year ended 31.03.2026 | Year ended 31.03.2025 |
|---|----------------------------------|----------------------------------|----------------------------------|--------------------------|--------------------------|
| | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| 1. Income from operations | | | | | |
| a) Revenue from operations | 3,592.12 | 2,070.08 | 538.28 | 5,662.20 | 3,581.90 |
| b) Other Operating Income | - | | - | - | |
| | 3,592.12 | 2,070.08 | 538.28 | 5,662.20 | 3,587.16 |
| 2. Other Income | 2.29 | 2.29 | 2.54 | 4.58 | 5.26 |
| Total Income (1 + 2) | 3,594.41 | 2,072.37 | 540.82 | 5,666.78 | 3,587.16 |
| 3. Expenses | | | | | |
| a) Cost of materials consumed | - | - | - | - | |
| b) Purchase of stock-in-trade | 3,855.49 | 1,793.93 | 557.67 | 5,649.42 | 3,502.55 |
| c) Changes in Inventories | (513.47) | 66.91 | (82.45) | (446.57) | (220.27) |
| d) Employee benefit expense | 12.89 | 4.58 | 30.77 | 17.47 | 18.18 |
| e) Finance Costs | 32.64 | 38.16 | - | 70.80 | 10.47 |
| f) Depreciation and amortisation expense | 1.59 | 2.16 | 2.80 | 3.75 | 3.00 |
| g) Other expenses | 136.22 | 64.57 | 94.17 | 200.79 | 142.94 |
| Total Expenses | 3,525.35 | 1,970.31 | 602.96 | 5,495.66 | 3,456.86 |
| 4. Profit / (Loss) from ordinary activities before tax and exceptional items | 69.06 | 102.06 | (62.14) | 171.12 | 130.30 |
| 5. Exceptional items | - | - | - | - | - |
| 6. Profit /(Loss) from ordinary activities before tax | 69.06 | 102.06 | (62.14) | 171.12 | 130.30 |
| 7. Tax expense: | | | | | |
| i) Current tax | 21.40 | 21.71 | (12.39) | 43.11 | 32.68 |
| ii) MAT Credit Entitlement | - | - | - | | - |
| iii) Income Tax Provisions Previous years | - | - | - | | - |
| iv) Deferred tax | (0.24) | - | (0.23) | (0.24) | 0.12 |
| 8. Net Profit / (Loss) from ordinary activities after tax | 47.89 | 80.35 | (49.53) | 128.24 | 97.50 |
| 9. Extraordinary items (net of tax expense) | - | - | - | - | 0.00 |
| 10. Net Profit / (Loss) for the period | 47.89 | 80.35 | (49.53) | 128.24 | 97.50 |
| 11. Net Profit / (Loss) after taxes, minority interest and share of profit /(loss) of associates | 47.89 | 80.35 | (49.53) | 128.24 | 97.50 |
| 12. Paid-up Equity Share Capital (Face value Rs. 10/-) | 489.29 | 489.29 | 489.29 | 1,174.30 | 489.29 |
| 13. Reserves excluding revaluation reserves | 2,597.24 | 3,235.34 | (46.00) | 2,597.24 | 3,154.99 |
| 14. EPS (Not annualised) | | | | | |
| i) Basic & Diluted EPS before Extraordinary items | (0.56) | 1.64 | (1.01) | 1.08 | 0.83 |
| (ii) Basic & Diluted EPS after Extraordinary items | (0.56) | 1.64 | (1.01) | 1.08 | 0.83 |

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED

Manoj Sitaram Agarwal

Managing Director

DIN: 00159601

Place : Mumbai

Date : 27-05-2026

Force India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026 (Rs. In Lakhs)

| PARTICULARS | Year ended 31.03.2026 | Year ended 31.03.2025 |
|---|--------------------------|--------------------------|
| | (Audited) | (Audited) |
| A. EQUITY AND LIABILITIES | | |
| 1. Shareholders Funds | | |
| (a) Share Capital | 1,174.30 | 489.29 |
| (b) Reserves and Surplus | 2,597.24 | 3,154.99 |
| (c) Money Received against share warrants | - | - |
| Sub-total - Shareholders' funds | 3,771.54 | 3,644.28 |
| 2. Share application money pending allotment | | - |
| 3. Minority interest | | - |
| 4. Non Current Liabilities | | |
| (a) Long Term Borrowings | - | - |
| (b) Deferred Tax Liabilities (net) | - | - |
| (c) Other Long Term Liabilities | - | - |
| (d) Long Term Provision | - | - |
| Sub-total - Non-current liabilities | - | - |
| 5. Current liabilities | | |
| (a) Short-term borrowings | 6,268.51 | 4,658.89 |
| (b) Trade payables | | |
| Outstanding Dues to MSMEs | | - |
| Outstanding Dues to Others | 651.35 | 392.13 |
| (c) Other current liabilities | 14.15 | 43.03 |
| d) Short-term provisions | 45.61 | 3.53 |
| Sub-total - Current liabilities | 6,979.61 | 5,097.58 |
| TOTAL - EQUITY AND LIABILITIES | 10,751.15 | 8,741.86 |
| B ASSETS | | |
| 1. Non-current assets | | |
| (a) Property, Plant & Equipments (Tangible assets) | 11.23 | 13.71 |
| (b) Non-current investments | 211.00 | 201.00 |
| (c) Deferred tax assets (net) | 1.53 | 1.29 |
| (d) Long-term loans and advances | - | - |
| (e) Other non-current assets | 0.55 | 0.55 |
| Sub-total - Non-current assets | 224.30 | 216.55 |
| 2. Current assets | | |
| (a) Current investments | 52.81 | 43.19 |
| (b) Inventories | 736.11 | 289.54 |
| (c) Trade receivables | 2,675.12 | 1,474.80 |
| (d) Cash and cash equivalents | 10.10 | 27.73 |
| (e) Short-term loans and advances | 6,818.93 | 6,541.49 |
| (f) Other current assets | 233.79 | 148.55 |
| Sub-total - Current assets | 10,526.85 | 8,525.31 |
| Total -Assets | 10,751.15 | 8,741.86 |
| | 0.00 | (0.00) |

For and on behalf of the Board of Directors

For FORCE INDIA LIMITED

Manoj Sitaram Agarwal
Director

Managing Director

DIN: 00159601

Place : Mumbai

Date : 27-05-2026

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

STANDALONE AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. In Lakhs)

| Particulars | Year ended 31.03.2026 | Year ended 31.03.2025 |
|---|--------------------------|--------------------------|
| | (Audited) | (Audited) |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| (1) Net Profit before Taxation | 171.12 | 130.30 |
| (2) Adjustments for: | | |
| -Depreciation | 3.75 | 3.00 |
| -Interest & Other Income | (4.58) | (5.26) |
| -Discount Received | - | - |
| (3) Operating Loss before Working Capital Changes (1+2) | 170.29 | 128.04 |
| (4) Adjustments for: | | |
| -Inventories | (446.57) | (220.27) |
| -Trade Receivables | (1,200.31) | (1,033.83) |
| -Short Term Loans and Advances | (277.44) | (1,424.86) |
| -Other Current assets | (85.24) | (31.75) |
| -Short Term Borrowings | 1,609.62 | 2,220.32 |
| -Trade Payable | 259.22 | 329.82 |
| - Other Current Liabilities | (28.89) | 35.26 |
| - Short Term Provisions | 42.08 | 0.06 |
| Changes in Working Capital | (127.53) | (125.25) |
| (5) Cash generated/(used) in Operating Activities (3+4) | 42.76 | 2.79 |
| (6) Less: | | |
| -Income Tax paid | (44.09) | (32.68) |
| (7) Net Cash generated/(used) in Operating Activities (5-6) | (1.32) | (29.89) |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Non-current investment | (10.00) | (10.46) |
| -Purchase of Fixed Assets | (1.27) | |
| -Earmarked Fixed Deposits against Overdraft Facility | | (0.10) |
| -Other Non-Current Assets | - | (43.19) |
| -Purchase of Investments | (9.62) | 5.26 |
| -Interest Received & Other Income | 4.58 | - |
| -Income from Current Investments | - | - |
| Net Cash generated from Investing Activities | (16.31) | (48.49) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| -Share Application money | - | - |
| -Repayment of Loan | - | - |
| - Received of Loan given | - | - |
| -Proceeds from long-term borrowings | - | - |
| -Repayment of long-term borrowings | - | - |
| -Proceeds from issue of Shares | - | - |
| -Proceeds from Securities Premium on issue of Shares | - | - |
| Net Cash generated from Financing Activities | - | - |
| D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C) | (17.64) | (78.39) |
| Less: | | |
| E1.Cash and Cash Equivalents at the beginning of the year | 27.73 | 106.12 |
| E2. Cash and Cash Equivalents at the end of the year | 10.10 | 27.73 |

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3

2. Cash and Cash Equivalents include:

| Particulars | | | | Year ended | Year ended |
|---|--|--|--|--------------|--------------|
| | | | | 31.03.2026 | 31.03.2025 |
| | | | | (Audited) | (Audited) |
| - Cash in Hand | | | | 8.62 | 6.30 |
| - With Schedule Banks: | | | | | |
| In Current Accounts | | | | 1.47 | 21.43 |
| - In Fixed Deposits Accounts (with maturity less than 3 months) | | | | | |
| Total | | | | 10.10 | 27.73 |

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For Foce India Limited
For FOCE INDIA LIMITED



Manoj Sitaram Agarwal

Managing Director

DIN: 00159601

Place : Mumbai

Date : 27-05-2026

Other Notes :

1. The Company's Standalone Financial results for the year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 27th May, 2026

2. Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.

3. The above results are also available on our website www.foce.india.com and the stock exchange www.nseindia.com

4. The Company is engaged only in trading activities and there are no separate reportable segments as per AS 17.

Therefore, segment reporting is not applicable on our company at standalone basis.

By Order of the Board

For Foce India Limited

For FOCE INDIA LIMITED



Manoj Sitaram Agarwal

Managing Director

DIN:00159601

Place : Mumbai

Date : 27-05-2026



SDG & CO Chartered Accountants

Independent Auditor's Report on the Consolidated Financial Results of FOCE INDIA LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors FOCE INDIA LIMITED

4 Kingston Shastri Nagar, Lokhandwala Complex,
Andheri W Mumbai -400053

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Financial Results ("the Statement") of FOCE INDIA LIMITED ("the Company"), for the half year and year ended on 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year and the year ended on 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of annual financial statements of the Company. The Company's Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the net profit/(loss) and



SDG & CO Chartered Accountants

other financial information of the Company in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors of Company are also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors of Company either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to

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SDG & CO Chartered Accountants

continue as a going concern. If we conclude that a material uncertainty exists, we are required

- to draw attention in our Auditor's Report to the related disclosures in the Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- The Statement includes the results of the following entities:
 - FOCE India Limited – Parent Company
 - FO Industries Private Limited (Subsidiary Company) (100 % Holding)
 - FOCE Realty Solutions Private Limited (Subsidiary Company) (100 % Holding)
 - FOCE DIGITAL SOLUTIONS PRIVATE LIMITED (100% Holding)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For SDG & Co.
Chartered Accountants
Firm Registration No.: 137864W

Varish Sunil Shah
Partner
Membership Number: 611014
Place: Mumbai
Date: 27-05-2026



UDIN: 266110142MMIMB9369

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

PART I : CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. In Lakhs)

| Particulars | Consolidated Half year ended 31.03.2026 | Consolidated Half year ended 30.09.2025 | Consolidated Half year ended 31.03.2025 | Consolidated Year ended 31.03.2026 | Consolidated Year ended 31.03.2025 |
|---|--|--|--|--|--|
| | (Audited) | Unaudited | (Audited) | (Audited) | (Audited) |
| 1. Income from operations | | | | | |
| a) Revenue from operations | 8,670.34 | 5,861.54 | 7,031.48 | 14,531.88 | 10,425.16 |
| b) Other Operating Income | - | - | - | - | - |
| | 8,670.34 | 5,861.54 | 7,031.48 | 14,531.88 | 10,425.16 |
| 2. Other Income | 18.89 | 20.48 | 21.70 | 39.37 | 39.25 |
| Total Income (1 + 2) | 8,689.23 | 5,882.02 | 7,053.19 | 14,571.25 | 10,464.42 |
| 3. Expenses | | | | | |
| a) Cost of materials consumed | - | - | - | - | - |
| b) Purchase of stock-in-trade | 7,070.25 | 8,384.27 | 5,979.38 | 15,454.52 | 8,477.27 |
| c) Changes in Inventories | 45.89 | (3,537.27) | (72.43) | (3,491.37) | (222.28) |
| d) Employee benefit expense | 18.50 | 24.24 | 21.27 | 42.74 | 38.65 |
| e) Finance Costs | 102.08 | 38.16 | 55.26 | 140.24 | 59.16 |
| f) Depreciation and amortisation expense | 10.06 | 19.89 | 11.99 | 29.95 | 23.56 |
| g) Other expenses | 332.02 | 193.28 | 120.50 | 525.30 | 296.35 |
| Total Expenses | 7,578.80 | 5,122.58 | 6,115.98 | 12,701.38 | 8,672.72 |
| 4. Profit / (Loss) from ordinary activities before tax and exceptional items | 1,110.43 | 759.45 | 937.21 | 1,869.88 | 1,791.70 |
| 5. Exceptional items | - | - | - | - | - |
| 6. Profit / (Loss) from ordinary activities before tax | 1,110.43 | 759.45 | 937.21 | 1,869.88 | 1,791.70 |
| 7. Tax expense: | | | | | |
| i) Current tax | 196.96 | 178.56 | 184.36 | 375.52 | 352.51 |
| ii) MAT Credit Entitelment | - | - | - | - | - |
| iii) Income Tax Provisons Previous years | - | - | - | - | - |
| ii) Deferred tax | (2.21) | - | (1.04) | (2.21) | (1.04) |
| 8. Net Profit / (Loss) from ordinary activities after tax | 915.68 | 580.88 | 753.89 | 1,496.57 | 1,440.23 |
| 9. Extraordinary items (net of tax expense) | - | - | - | - | - |
| 10. Net Profit / (Loss) for the period | 915.68 | 580.88 | 753.89 | 1,496.57 | 1,440.23 |
| 11. Less: Pre-Acquisition loss | - | - | - | - | - |
| 12. Less: Minority Share | - | - | - | - | - |
| 11. Net Profit / (Loss) after taxes, minority interest and | 915.68 | 580.88 | 753.89 | 1,496.57 | 1,440.23 |
| 12. Paid-up Equity Share Capital (Face value Rs. 10/-) | 1,174.30 | 489.29 | 489.29 | 1,174.30 | 489.29 |
| 13. Reserves excluding revaluation reserves | 8,181.72 | 7,972.89 | 753.89 | 8,181.72 | 7,392.00 |
| 14. EPS (Not annualised) | | | | | |
| (i) Basic & Diluted EPS before Extraordinary items | 0.69 | 11.87 | 6.42 | 12.56 | 12.26 |
| (ii) Basic & Diluted EPS after Extraordinary items | 0.69 | 11.87 | 6.42 | 12.56 | 12.26 |

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED

Manoj Sitaram Agarwal

Managing Director

DIN:00159601

Date : 27-05-2026

Place : Mumbai

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2026 (Rs. In Lakhs)

| PARTICULARS | Consolidated Year ended 31.03.2026 (Audited) | Consolidated Year ended 31.03.2025 (Audited) |
|--|---|---|
| A. EQUITY AND LIABILITIES | | |
| 1. Shareholders Funds | | |
| (a) Share Capital | 1,174.30 | 489.29 |
| (b) Reserves and Surplus | 8,181.72 | 7,392.00 |
| (c) Money Received against share warrants | | |
| Sub-total - Shareholders' funds | 9,356.02 | 7,881.29 |
| 2. Share application money pending allotment | - | - |
| 3. Minority interest | | - |
| 4. Non Current Liabilities | | |
| (a) Long Term Borrowings | 206.45 | - |
| (b) Deferred Tax Liabilities (net) | - | - |
| (c) Other Long Term Liabilities | 299.83 | - |
| (d) Long Term Provision | - | - |
| Sub-total - Non-current liabilities | 506.28 | - |
| 5. Current liabilities | | |
| (a) Short-term borrowings | 4,584.40 | 3,008.48 |
| (b) Trade payables | | |
| Outstanding Dues to MSMEs | | - |
| Outstanding Dues to Others | 2,923.57 | 1,788.55 |
| (c) Other current liabilities | 2,208.47 | 2,243.88 |
| d) Short-term provisions | 785.84 | 7.68 |
| Sub-total - Current liabilities | 10,502.29 | 7,048.59 |
| TOTAL - EQUITY AND LIABILITIES | 20,364.58 | 14,929.88 |
| B ASSETS | | |
| 1. Non-current assets | | |
| (a) Property, Plant and Equipments & Intangible assets | 262.72 | 78.21 |
| (b) Non-current investments | 7,629.41 | 7,178.11 |
| (c) Deferred tax assets (net) | 7.82 | 5.61 |
| (d) Long-term loans and advances | - | - |
| (e) Other non-current assets | 27.28 | 7.65 |
| (f) Goodwill on consolidation | - | - |
| Sub-total - Non-current assets | 7,927.23 | 7,269.58 |
| 2. Current assets | | |
| (a) Current investments | 74.14 | 63.30 |
| (b) Inventories | 3,805.63 | 314.26 |
| (c) Trade receivables | 7,121.98 | 5,765.81 |
| (d) Cash and cash equivalents | 48.57 | 84.27 |
| (e) Short-term loans and advances | - | 9.73 |
| (f) Other current assets | 1,387.02 | 1,422.93 |
| Sub-total - Current assets | 12,437.35 | 7,660.31 |
| Total -Assets | 20,364.58 | 14,929.88 |

For and on behalf of the Board of Directors


 Manoj Sitaram Agarwal
 Managing Director
 DIN:00159601

Place : Mumbai

Date : 27-05-2026

Foce India Limited

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

CONSOLIDATED AUDITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026 (Rs. In Lakhs)

| Particulars | Consolidated Year ended 31.03.2026 | Consolidated Year ended 31.03.2025 |
|---|--|--|
| | (Audited) | (Audited) |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| (1) Net Profit before Taxation | 1,870.16 | 1,791.70 |
| (2) Adjustments for: | | |
| -Depreciation | 29.95 | 23.56 |
| -Interest & Other Income | (39.37) | (39.25) |
| Excess Provision of Income Tax of Earlier years | - | - |
| -Discount Received | - | - |
| (3) Operating Loss before Working Capital Changes (1+2) | 1,860.73 | 1,776.01 |
| (4) Adjustments for: | | |
| -Inventories | (3,491.37) | (222.28) |
| -Trade Receivables | (1,356.17) | (1,252.62) |
| -Short Term Loans and Advances | (1,806.42) | (9.73) |
| -Other Current assets | 36.20 | (843.88) |
| -Short Term Borrowings | 3,401.29 | 822.68 |
| -Trade Payable | 1,135.03 | (350.72) |
| - Other Current Liabilities | (35.42) | 1,974.03 |
| - Short Term Provisions | 777.91 | (16.38) |
| Changes in Working Capital | (1,338.96) | 101.10 |
| (5) Cash generated/(used) in Operating Activities (3+4) | 521.78 | 1,877.11 |
| (6) Less: | | |
| -Income Tax paid | (397.36) | (352.51) |
| (7) Net Cash generated/(used) in Operating Activities (5-6) | 124.42 | 1,524.60 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| -Purchase of Fixed Assets | (214.46) | (12.62) |
| -Earmarked Fixed Deposits against Overdraft Facility | | - |
| -Sale of Investment | | - |
| -Purchase of Non Current Investments | (461.30) | (1,548.74) |
| Other non current Asset | (19.63) | (0.45) |
| -Purchase of Current Investments | 12.00 | (63.30) |
| -Long Term loan given | | - |
| -Interest and Other Income | 16.53 | 39.25 |
| -Other non-current assets | | - |
| Net Cash generated from Investing Activities | (666.86) | (1,585.86) |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| -Share Application money | | - |
| -Repayment of Loan | | - |
| - Received of Loan given | | - |
| -Proceeds from long-term borrowings | 506.28 | - |
| -Repayment of long-term borrowings | | - |
| -Proceeds from issue of Shares | | - |
| -Proceeds from issue of Shares of subsidiaries company (Minority) | | - |
| -Proceeds from Securities Premium on issue of Shares | | - |
| Net Cash generated from Financing Activities | 506.28 | - |
| D. Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C) | (36.17) | (61.26) |
| Less: | | |
| E1.Cash and Cash Equivalents at the beginning of the year | 84.27 | 145.53 |
| E2. Cash and Cash Equivalents at the end of the year | 48.57 | 84.27 |

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement notified by the Companies (Accounting Standard) Rules, 2006.

2. Cash and Cash Equivalents include:

| Particulars | Consolidated Year ended 31.03.2026 | Consolidated Year ended 31.03.2025 |
|---|--|--|
| | (Audited) | (Audited) |
| - Cash in Hand | 13.83 | 14.74 |
| - With Schedule Banks: In Current Accounts | 34.74 | 69.53 |
| - In Fixed Deposits Accounts (with maturity less than 3 months) | | |
| Total | 48.57 | 84.27 |

3. Previous year's figures have been regrouped and/or rearranged wherever found necessary.

For Foce India Limited
For FOCE INDIA LIMITED



Director

Manoj Sitaram Agarwal

Managing Director

DIN:00159601

Place : Mumbai

Date : 27-05-2026

Other Notes :

- 1.The Company,s Consolidated Financial results for the year ended 31st March, 2026 have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on
- 2.Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting period.
- 3.The above results are also available on our website www.foce.india.com and the stock exchange www.nseindia.com

By Order of the Board

For Foce India Limited
For FOCE INDIA LIMITED



Director

Manoj Sitaram Agarwal

Managing Director

DIN:00159601

Place : Mumbai

Date : 27-05-2026

FOCE India Limited

(Formerly known as Heighten Trading Company Pvt. Ltd.)

4,Kingston,Shastri Nagar, Lokhandwala Complex, Andheri(W), Mumbai : 400053

CIN : L33100MH2001PLC130385

(Rs in Lakhs.)

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED 31ST MARCH, 2026

| Particulars | Half Year ended 31.03.2026 | Half Year ended 30.09.2025 | Year ended 31.03.2026 | Year ended 31.03.2025 |
|---|-------------------------------|----------------------------------|--------------------------|--------------------------|
| | (Audited) | (Unaudited) | (Audited) | (Audited) |
| 1. Segment Revenue (Net Sales/Income from each segment should be disclosed under this head) | | | | |
| (a) Segment A - Trading Activities | 5,940 | 4,929 | 10,869 | 10,142 |
| (b) Segment B - Renting Activities | 201 | 152 | 352 | 283 |
| (c) Segment C - Manufacturing Activities | 2,545 | 765 | 3,310 | |
| Net Sales/Income from Operations | 8,686 | 5,846 | 14,532 | 10,425 |
| 2. Segment Results [Profit/(Loss) before tax and interest from each] | | - | | |
| (a) Segment A - Trading Activities | 256 | 506 | 762 | 1,529 |
| (b) Segment B - Renting Activities | 193 | 152 | 344 | 283 |
| (c) Segment C - Manufacutring Activities | 745 | 119 | 864 | |
| Total Income (1 + 2) | 1,194 | 777 | 1,971 | 1,812 |
| Less: | | - | | |
| (i) Interest expenses | 102 | 38 | 140 | 59 |
| (ii) Unallocated Corporate Expenses | - | - | | |
| (iii) Other Income | 32 | 18 | 32,13,204 | 39 |
| Total Profit before Tax | 1,124 | 757 | 1,863 | 1,792 |
| Less: Tax Expense | 259 | 117 | 376 | 351 |
| Total Profit after Tax | 865 | 640 | 1,863 | 1,440 |
| 3. Capital Employed | | | | |
| (a) Segment A - Trading Activities | (1,580) | 3,725 | 2,145 | 6,083 |
| (b) Segment B - Renting Activities | 6,127 | 1,020 | 7,148 | 1,799 |
| (c) Segment C - Manufacutring Activities | (3,654) | 3,717 | 63 | |
| Total Capital Employed | 894 | 8,462 | 9,356 | 7,881 |

For and on behalf of the Board of Directors

For FOCE INDIA LIMITED


Director

Manoj Sitaram Agarwal

Managing Director

DIN:00159601

Date : 27-05-2026